



G.R. Reid Associates, LLP
CERTIFIED PUBLIC ACCOUNTING
& CONSULTING FIRM
www.GRReid.com

7600 Jericho Tpke., Suite 400, Woodbury, NY 11797
TEL: 516.802.0100 FAX: 516.364.9600
E-MAIL: SYOSKOWITZ@GRRCPAS.COM
FAX: 866-485-1209

2/6/2018

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
SMALL BUSINESS AND SELF EMPLOYED
211 W. WISCONSIN AVE. MS 4316
MILWAUKEE, WI 53203

RE: JUAN D. REYES AND CATHERINE REYES
FORM 4564 INFORMATION DOCUMENT
REQUEST.

DEAR MS. NGUYEN:

I AM WRITING THIS LETTER IN RESPONSE TO YOUR NOTE OF 1/2/18. (COPY ENCLOSED.)

I HAVE BEEN THE ACCOUNTANT FOR THE REYES' FOR OVER 40 YEARS.

WE SENT A YEARLY CLIENT ORGANIZER TO THE CLIENTS. THEY NEVER RETURNED IT.
INSTEAD, THE CLIENT SENT US BACK 1099 FORMS FOR EACH YEAR FOR THEIR EARNINGS.

I ALWAYS ASK MY CLIENTS ABOUT FOREIGN BANK ACCOUNTS. THE REYES'
TOLD ME THE 1099'S THEY SENT ME WERE ALL THEIR OTHER INCOME.

I ALWAYS ASK MY CLIENTS ABOUT FOREIGN INCOME. WHEN THEY TELL ME THEY HAVE
SOME, WE DISCUSS WHAT THE INCOME IS AND THEY ARE ASKED TO SEND FORMS WHICH
WILL TELL ME WHAT THE INCOME IS AND FROM WHOM IT COMES.

I FOUND OUT ABOUT THE FOREIGN INCOME ABOUT 2014 WHEN I SPOKE TO AN
ATTORNEY WHO CALLED ABOUT THE MATTER. I WAS ASKED TO MAKE UP AMENDED RETURNS
FOR YEARS 2005 THROUGH 2014 WHICH I DID. I SENT THE RETURNS TO THE ATTORNEY.

VERY TRULY YOURS,

A handwritten signature in black ink, appearing to read 'Sidney Yoskowitz'.
SIDNEY YOSKOWITZ

Exhibit
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